

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim	Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ²
1.	AMERICAN OAK PRESERVING CO INC	2371	182353801017295	Asserted	\$66,409.28					\$66,409.28	(iv)
				Surviving	\$0.00					\$66,409.28	
2.	Aramark Uniform & Career Apparel, LLC fka Aramark Uniform & Career Apparel, Inc.	9219, 9223, 9224, 9225	182353801017658	Asserted		\$173,696.44				\$273,033.96	(vi)
				Surviving		\$0.00				\$273,033.96	
3.	Board of Water Supply/HI	*	182353801043356	Asserted		\$9,520.16				\$9,520.16	(vii)
				Surviving		\$0.00				\$0.00	
4.	Borough of Shillington, PA	*	182353801021556	Asserted		\$347.20				\$347.20	(i)
				Surviving		\$0.00				\$347.20	
5.	Bowling Green Municipal Utilities	*	182353801021558	Asserted		\$10,257.34				\$10,257.34	(vii)
				Surviving		\$0.00				\$0.00	
6.	Brunswick Sewer District	*	182353801021569	Asserted		\$363.00				\$363.00	(vii)
				Surviving		\$0.00				\$0.00	
8.	Celin Corporation	724	182353801016624	Asserted	\$114,652.27					\$114,652.27	(iv)(v)
				Surviving	\$0.00					\$65,722.86	
9.	Chillicothe Utilities Dept, OH	*	182353801021636	Asserted		\$141.96				\$141.96	(vii)
				Surviving		\$0.00				\$0.00	
10.	City of Cape Girardeau, MO	*	182353801021707	Asserted		\$449.58				\$449.58	(vii)
				Surviving		\$0.00				\$0.00	
11.	City of Elyria - Stormwater	*	182353801021772	Asserted		\$3,767.68				\$3,767.68	(i)
				Surviving		\$0.00				\$3,767.68	
12.	City of Marshall, MI	*	182353801021910	Asserted		\$12,984.81				\$12,984.81	(i)
				Surviving		\$0.00				\$12,984.81	
13.	City of Maryville Utilities,TN	*	182353801021913	Asserted		\$956.00				\$956.00	(i)
				Surviving		\$0.00				\$956.00	
15.	City of Scottsbluff, NE	*	182353801022051	Asserted		\$196.41				\$196.41	(vii)
				Surviving		\$0.00				\$0.00	
16.	City of Topeka, KS	*	182353801022105	Asserted		\$914.44				\$914.44	(i)
				Surviving		\$0.00				\$914.44	
17.	City Treasurer Madison - WI	*	182353801022150	Asserted		\$3,087.54				\$3,087.54	(i)
				Surviving		\$0.00				\$3,087.54	
19.	COCA COLA SEVEN UP BTLG CO	11233	182353801042528	Asserted	\$9,713.00					\$9,713.00	(iv)
				Surviving	\$0.00					\$9,173.00	
20.	Coca-Cola Beverages Florida, LLC	8629	182353801042529	Asserted	\$22,367.56					\$28,721.41	\$(ii)(iii)(v)
				Surviving	\$17,949.42					\$28,721.41	
21.	Coca-Cola Bottling Company United, Inc.	5029	182353801042534	Asserted	\$9,264.65					\$8,503.36	(vii)
				Surviving	\$0.00					\$8,503.36	
23.	Dept of Public Utilities, Wellsville	*	182353801022245	Asserted		\$4,095.92				\$4,095.92	(vii)
				Surviving		\$0.00				\$0.00	
26.	Eastern Prime Textile Limited	1228, 1327	182353801017563	Asserted	\$1,980,707.89					\$5,534,944.85	(vi)
				Surviving	\$0.00					\$5,534,944.85	
27.	ECHO BRIDGE ACQUISITION CORP LLC	4129, 4311	182353801014335	Asserted	\$92,626.90					\$92,626.90	(vii)
				Surviving	\$41,812.66					\$41,812.66	
28.	ELITE ROASTERS INC	*	182353801015935	Asserted	\$133,448.30					\$133,448.30	(vii)
				Surviving	\$0.00					\$0.00	
29.	Ford Models, Inc.	7451	182353801018543	Asserted		\$9,458.75				\$120,900.22	(iv)
				Surviving		\$0.00				\$130,358.97	
30.	Fox Luggage Inc.	*	182353801015528	Asserted	Unliquidated					\$0.00	(vii)
				Surviving	\$0.00					\$0.00	
31.	Gaia Group, Inc.	*	182353801043011	Asserted	\$12,600.00					\$1,225.95	(ii)(iv)
				Surviving	\$0.00					\$1,225.95	
32.	Gainup Industries India Pvt Ltd	*	182353801018027	Asserted	\$234,540.56					\$234,540.56	(iv)(v)(vii)
				Surviving	\$0.00					\$91,592.56	
33.	Garelick Farms, LLC	13844	182353801040235	Asserted	\$10,539.14					\$22,223.70	(v)
				Surviving	\$308.04					\$22,223.70	
34.	Goleta Water District	*	182353801022377	Asserted		\$532.16				\$532.16	(vii)
				Surviving		\$0.00				\$0.00	
35.	Grand Forks Utility Billing	*	182353801022378	Asserted		Unliquidated				\$0.00	(vii)
				Surviving		\$0.00				\$0.00	
36.	GRAND HOME HOLDINGS INC	1220	182353801042506	Asserted	\$17,884.97					\$17,884.97	(iv)(v)
				Surviving	\$0.00					\$15,193.27	
38.	Hastings Utilities, NE	*	182353801022416	Asserted		\$2,089.80				\$2,089.80	(i)
				Surviving		\$0.00				\$2,089.80	

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39.	HERR FOODS INC	16136	182353801014528	Asserted	\$56,702.28				\$78,428.39	\$135,130.67	(ii)
				Surviving	\$52,908.68				\$78,428.39	\$131,337.07	
40.	ICON EYEWEAR INC SBT	3609	182353801015356	Asserted	\$323,362.40					\$323,362.40	(iv)(v)(vii)
				Surviving	\$0.00				\$140,373.00	\$140,373.00	
41.	INTERDESIGN INC	1571	182353801014585	Asserted	\$382,691.33					\$382,691.33	(ii)(iv)(v)
				Surviving	\$167,369.37				\$202,333.30	\$369,702.67	
44.	Kalama Collection Ltd	5276	182353801042057	Asserted	\$2,313.95				\$7,993.37	\$10,307.32	(v)
				Surviving	\$0.00				\$7,993.37	\$7,993.37	
45.	KUB-Knoxville Utilities Board	*	182353801022505	Asserted		\$49,200.29				\$49,200.29	(i)
				Surviving		\$0.00			\$49,200.29	\$49,200.29	
46.	LIFETIME BRANDS INC	*	182353801014761	Asserted	\$151,722.85					\$151,722.85	(iv)(vii)
				Surviving	\$0.00				\$115,616.28	\$115,616.28	
47.	LUCENT JEWELERS INC	*	182353801014802	Asserted	Unliquidated					\$0.00	(vii)
				Surviving	\$0.00					\$0.00	
48.	Maloney and Bell General Construction, Inc.	682, 16142, 16671	182353801041638	Asserted	\$362,577.09		\$374,469.00		\$0.00	\$737,046.09	(i)
				Surviving	\$0.00		\$187,234.50		\$0.00	\$187,234.50	
49.	MARKET FORCE INFORMATION	*	182353801043462	Asserted	\$34,540.55					\$34,540.55	(vii)
				Surviving	\$1,034.06					\$1,034.06	
50.	Maximus, Inc.	15393	182353801043411	Asserted		\$44,689.08				\$44,689.08	(iv)(v)
				Surviving		\$35,284.86			\$2,016.23	\$37,301.09	
51.	Middle Tennessee Natural Gas	20414	182353801022621	Asserted	\$27.00					\$27.00	(vii)
				Surviving	\$0.00					\$0.00	
52.	MODE DISTRIBUTING, LLC	5060	182353801041768	Asserted	\$39,043.48				\$39,017.38	\$78,060.86	(ii)
				Surviving	\$36,699.18				\$39,017.38	\$75,716.56	
53.	MONROE, BARBARA	11535	182353801041780	Asserted	\$3,706.73					\$3,706.73	(iv)
				Surviving	\$0.00					\$3,706.73	
54.	North Wales Water Authority	*	182353801022693	Asserted		\$854.14				\$854.14	(i)
				Surviving		\$0.00				\$854.14	
55.	Oak Hill Sanitary Board	*	182353801022710	Asserted		\$135.54				\$135.54	(vii)
				Surviving		\$0.00				\$0.00	
56.	Olive Elect, LLC	7927, 8206	182353801017645	Asserted	\$36,595.78	\$18,948.03	\$55,543.81		\$13,035.48	\$124,123.10	(iv)(vii)
				Surviving	\$0.00	\$0.00	\$55,543.81		\$13,035.48	\$68,579.29	
57.	PARADIGM FITNESS EQUIPMENT INC	*	182353801019727	Asserted	\$15,908.00					\$15,908.00	(v)
				Surviving	\$0.00					\$0.00	
58.	Peru Utilities	*	182353801022757	Asserted		\$4,083.13				\$4,083.13	(i)
				Surviving		\$0.00				\$4,083.13	
60.	Qassim, Ureib	15874	182353801041438	Asserted	\$80,000.00				\$0.00	\$80,000.00	(iv)
				Surviving	\$0.00				\$80,000.00	\$80,000.00	
61.	Rock River Water Reclamation	*	182353801022821	Asserted		\$302.49				\$302.49	(vii)
				Surviving		\$0.00				\$0.00	
62.	RODAEL DIRECT INC	14848	182353801041687	Asserted	\$10,806.01				\$8,554.74	\$19,360.75	(iv)
				Surviving	\$0.00				\$19,360.75	\$19,360.75	
63.	Russell Sigler, Inc.	3524	182353801040676	Asserted	\$229,564.38					\$229,564.38	(vi)
				Surviving	\$0.00					\$0.00	
64.	Southwest Gas Corporation	*	182353801022879	Asserted		Unliquidated				\$0.00	(vii)
				Surviving		\$0.00				\$0.00	
65.	Spartanburg Water System	*	182353801022882	Asserted		\$1,244.05				\$1,244.05	(vii)
				Surviving		\$0.00				\$0.00	
66.	STEINEL AMERICA INC	3015	182353801040748	Asserted	\$7,948.79				\$3,364.20	\$11,312.99	(iv)
				Surviving	\$1,869.00				\$9,443.99	\$11,312.99	
68.	UNITIL ME Gas Operations	*	182353801023042	Asserted		\$20,775.68				\$20,775.68	(vii)
				Surviving		\$0.00				\$0.00	
69.	Universal Hosiery Inc.	9994	182353801040930	Asserted	\$10,836.39				\$215,647.74	\$226,484.13	(iv)
				Surviving	\$0.00				\$226,484.13	\$226,484.13	
70.	Water, Inc.	*	182353801040999	Asserted	\$23,024.91					\$23,024.91	(vi)
				Surviving	\$0.00					\$0.00	
71.	Yeti Construction and Remodeling LLC	*	182353801043346	Asserted	\$12,025.00					\$12,025.00	(iv)
				Surviving	\$0.00					\$12,025.00	

* Amount asserted to be disallowed subject to the Bar Date Order (as defined in the Objection)

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Corresponding reasons, as addressed in paragraph 9 of the Objection, are as follows:

- (i) Supporting documentation indicates that the invoices are non-Administrative Expense Claims;
- (ii) The Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) The Debtors' books and records show a shortage or volume discrepancy for the invoices provided;
- (iv) The Debtors' books and records show that invoices for claims for 503(b)(9) priority pertain to services not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (v) The invoices provided by the Claimants are not supported by the Debtors' books and records;
- (vi) Basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course
- (vii) Supporting documentation was not provided for all or a portion of the Disputed Claim; and
- (viii) The Disputed Claim was filed after the applicable date set forth in the Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto, entered on February 22, 2019 (ECF No. 2676) (the "Bar Date Order")